



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 80/14

January 25, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 1

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

ACA 3*

Author: Assemblyman Knox, et al.
Action: Amended in Assembly
Date: January 16, 1980
Affected Reference: Amends Section 2 of Article XIII A of the
Constitution

This measure would provide that the Legislature may determine the manner of assessing real property when an owner of such real property is displaced by eminent domain proceedings and acquires other real property for a similar use, and would permit a county board of supervisors to apply such an assessment retroactively in certain cases.

AB 1262

Author: Assemblyman Hannigan, et al.
Action: Amended in Assembly
Date: January 16, 1980
Affected Reference: Adds Section 2330.5 to the Revenue and Taxation
Code

This bill would specify that unless otherwise waived by the county, the state shall reimburse each county for tax revenue losses of \$1,000 or more from property acquired by the state after a specified date and which, because of such public ownership, is exempted from taxation, and would provide that the amount disbursed to counties shall be distributed to local agencies in the same manner as property tax revenues derived from the property tax levied by the counties.

AB 1973

Author: Assemblyman Knox
Action: Introduced
Date: January 7, 1980
Affected Reference: Adds Sections 5098 and 5098.5 to the Revenue and
Taxation Code - Urgency Statute

This bill would permit the county auditor of a county which has been determined by a court to have levied too high of a tax rate for purposes of the unsecured roll to refund or credit to the assessee, for the 1978-79 fiscal year only, property taxes paid on unsecured property which exceed the amount based on a rate determined for such roll by a final decision of a court having jurisdiction, and would specify that the refund or credit shall include interest, at the rate of 6 percent per annum.

AB 2027

Author: Assemblyman Chappie
Action: Introduced
Date: January 10, 1980
Affected Reference: Adds Section 51282.2 to the Government Code

AB 2027 (Contd.)

This bill would allow cancellation of a contract on land subject to the Agricultural Preserve Act at the request of the heirs or devisees within 5 years of the date of death of the landowner. Upon such request the board or council would be required to cancel the contract.

This bill would apply to property owned by anyone dying on or after January 1, 1976.

AB 2091

Author: Assemblyman Mangers

Action: Introduced

Date: January 16, 1980

Affected Reference: Amends Section 276 of the Revenue and Taxation Code - Urgency Statute

This bill would provide that for late-filing claimants for the \$15,000 veteran's exemption who file in conjunction with a late-filed claim for the \$10,000 exemption, the exemption shall be the lesser of \$12,000 or 80% of the assessed value of the dwelling and for late-filing claimants for the \$15,000 who file in conjunction with a timely filed claim for the \$10,000 exemption, the exemption shall be the lesser of \$14,000 or 80% of the assessed value of the dwelling. Commencing January 1, 1981, the exemption for late-filed claims for the higher exemption when filed in conjunction with a late-filed claim for the lower exemption shall be the lesser of \$48,000 or 80% of the full value of the dwelling while those filed in conjunction with a timely filed claim shall receive the lesser of \$56,000 or 80% of the full value of the dwelling.

SB 1335

Author: Senator Montoya

Action: Introduced

Date: January 16, 1980

Affected Reference: Amends Section 203 of the Revenue and Taxation Code

This bill would allow an educational institution, which meets other necessary requirements, to qualify for the property tax exemption by conferral of a one-year occupational proficiency certificate.

SB 1306

Author: Senator Alquist

Action: Introduced

Date: January 10, 1980

Affected Reference: Adds Section 234 to the Revenue and Taxation Code

SB 1306 (Contd.)

This bill would exempt from property taxation any equipment which is attached to a residential or nonresidential building or swimming pool as part of a solar energy system. Such exemption would apply only to lien dates for fiscal years commencing in 1981 to 1985, inclusive.

This bill would become operative only if Senate Constitutional Amendment No. 28 of the 1979-80 Regular Session of the Legislature is approved by the voters at the election to be held in 1980.

SCA 28

Author: Senator Alquist, et al.

Action: Introduced

Date: January 10, 1980

Affected Reference: Adds Section 4.5 to Article XIII of the Constitution

This measure would authorize the Legislature to exempt from property taxation all or any portion of property which is used as an alternative energy system which is not based on fossil fuels.

SCA 26

Author: Senator Craven

Action: Amended in Senate

Date: January 21, 1980

Affected Reference: Amends Section 1 of Article XIII A of the Constitution

This measure would provide an exception from the property tax limitation for interest and redemption charges on indebtedness for the acquisition of real property, the improvements thereon, including replacement of such improvements, or contracts for water supply approved by 2/3 of the voters voting on the proposition on and after July 1, 1978.